

## Article - Estates and Trusts

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§7-302.

The initial account of the administration of the property of the decedent shall contain the certificate of the personal representative of:

- (a) The total value of property as shown in all inventories made prior to the date of the account;
- (b) All receipts of the estate during the period of administration;
- (c) The date of each purchase, sale, lease, transfer, compromise, settlement, disbursement, or distribution of assets of the estate, a description of each such transaction, and a statement of the amount by which it affects the amounts referred to in subsections (a) and (b) of this section; and
- (d) The value of any assets remaining in the hands of the personal representative.

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